
HOUSE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 628 by Representative Jones

AMENDMENT NO. 1

On page 2, line 19, after "operation." delete the remainder of the line and delete line 20 in its entirety

AMENDMENT NO. 2

On page 3, line 4, after "Business of" and before "merchandising" delete "manufacturing and"

AMENDMENT NO. 3

On page 3, at the end of line 5, delete "manufacture, production," and at the beginning of line 6, delete "or"

AMENDMENT NO. 4

On page 3, line 7, after "business of" and before "merchandising" delete "manufacturing or"

AMENDMENT NO. 5

On page 3, between lines 21 and 22, insert the following:

"(d) Any taxpayer whose income is primarily derived from the manufacture or production of tangible personal property."

AMENDMENT NO. 6

On page 4, line 1, after "business of" and before "merchandising" delete "manufacturing or"

AMENDMENT NO. 7

On page 4, at the end of line 2, delete "or producing"

AMENDMENT NO. 8

On page 4, at the beginning of line 11, delete "or producing"

AMENDMENT NO. 9

On page 4, delete line 18 in its entirety and insert the following:

"mean cash paid out as winnings to patrons and no other costs shall be included. For purposes of calculating Louisiana gross receipts, the amount shall include all amounts received from gaming operations with no offset for cash paid out as winnings to patrons."

AMENDMENT NO. 10

On page 4, line 19, after "that is" delete the remainder of the line and delete lines 20 and 21 in their entirety and insert "an integral part of the merchandising process."

1 AMENDMENT NO. 11

2 On page 7, at the beginning of line 14, change "C." to "C.(1)"

3 AMENDMENT NO. 12

4 On page 7, delete line 15 in its entirety and insert "the amount of the tax shall be as follows:"

5 AMENDMENT NO. 13

6 On page 7, at the beginning of line 16, change "(1)" to "(a)"

7 AMENDMENT NO. 14

8 On page 7, at the beginning of line 19, change "(2)" to "(b)"

9 AMENDMENT NO. 15

10 On page 7, at the beginning of line 22, change "(3)" to "(c)"

11 AMENDMENT NO. 16

12 On page 7, at the beginning of line 25, change "(4)" to "(d)"

13 AMENDMENT NO. 17

14 On page 8, at the beginning of line 1, change "(5)" to "(e)"

15 AMENDMENT NO. 18

16 On page 8, at the beginning of line 4, change "(6)" to "(f)"

17 AMENDMENT NO. 19

18 On page 8, at the beginning of line 7, change "(7)" to "(g)"

19 AMENDMENT NO. 20

20 On page 8, delete lines 9 through 15 in their entirety and insert the following:

21 "(2) The tax payable pursuant to the provisions of this Subsection
22 shall be in addition to all other taxes levied by any statute for which the
23 entity is liable.

24 "D. Except as hereinafter provided, corporations, or those entities
25 electing to be treated and taxed as corporations for federal income tax
26 purposes, shall pay the greater of either the amount of tax due under Part II-A
27 of Chapter 1 of this Subtitle, after the application of all available credit
28 carryforwards, nonrefundable credits, and refundable credits or one of the
29 amounts of tax as follows:"

30 AMENDMENT NO. 21

31 On page 8, at the beginning of line 16, change "(a)" to "(1)"

32 AMENDMENT NO. 22

33 On page 8, at the beginning of line 19, change "(b)" to "(2)"

1 AMENDMENT NO. 232 On page 8, at the beginning of line 22, change "(c)" to "(3)"3 AMENDMENT NO. 244 On page 8, at the beginning of line 25, change "(3)" to "(4)"5 AMENDMENT NO. 256 On page 8, delete lines 28 and 29 in their entirety and on page 9, delete lines 1 through 6 in
7 their entirety and insert the following:8 "E. Except as hereinafter provided, corporations engaged in the
9 business of merchandising or gaming, or those entities engaged in the
10 business of merchandising or gaming electing to be treated and taxed as
11 corporations for federal income tax purposes, shall pay the greater of either
12 the amount of tax due under Part II-A of Chapter 1 of this Subtitle, after the
13 application of all available credit carryforwards, nonrefundable credits, and
14 refundable credits or one of the amounts of tax as follows:"15 AMENDMENT NO. 2616 On page 9, at the beginning of line 7, change "(a)" to "(1)"17 AMENDMENT NO. 2718 On page 9, at the beginning of line 10, change "(b)" to "(2)"19 AMENDMENT NO. 2820 On page 9, at the beginning of line 13, change "(c)" to "(3)"21 AMENDMENT NO. 2922 On page 9, at the beginning of line 16, change "(3)" to "(4)"23 AMENDMENT NO. 3024 On page 11, line 1, after "year." and before "The" insert the following:25 "An entity with a taxable year on a calendar year basis shall file a return on
26 or before the fifteenth day of the fifth month following the close of the
27 calendar year. An entity with a taxable year on a fiscal year basis shall file
28 a return on or before the fifteenth day of the fifth month following the close
29 of the fiscal year."30 AMENDMENT NO. 31

31 On page 11, between line 3 and 4, insert the following:

32 "B. The tax imposed by this Part shall be due in each case on the day
33 following the last day of each taxable year."34 AMENDMENT NO. 3235 On page 11, at the beginning of line 4, change "B." to "C." and after "tax" and before "shall"
36 insert "as provided for in R.S. 47:288.4(D) and (E)"

- 1 AMENDMENT NO. 33
- 2 On page 11, at the beginning of line 9, change "C." to "D."